

To the Clerk of Pawnee County, State of Kansas

We, the undersigned, officers of

Pawnee County

- certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	Budget Authority for Expenditures	2020 Adopted Budget Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	5,461,390	3,035,615	
Road & Bridge	68-5,101	8	2,838,978	1,940,158	
Historical Collections	19-2651	9	97,520	72,394	
Employee Benefits	12-16,102	9	1,356,000	558,488	
Health 6 Mills	65-204	10	3,703,243	481,693	
Auto Administration		11	75,000		
District Coroner		11	3,717		
Law Enforcement Forfeiture		12	85,236		
Prosecuting Attorney Training		12	21,867		
Special Alcohol		13	9,717		
Equipment Reserve		13	102,554		
Courthouse Special		14	218,870		
Capital Improvements		14	100,000		
Register of Deeds Technology		15	32,724		
Micro Loans		15	19,791		
Special Law Enforcement		16	8,519		
Special Prosecutors Trust		16			
Sales Tax 1% for Health		17	5,823,917		
Citizen's Review Board		17	20,319		
Special Oil Royalty		18	88,426		
Adult DOC		18	296,505		
Juvenile DOC		19	227,991		
Pawnee Co Diversion Supervision		19	18,545		
Lane Co Diversion Supervision		20			
Juvenile Separation		20	5,064		
Discretionary		21	16,725		
Reinvestment DOC		21	24,490		
County Clerk Tech Fund		22	11,995		
County Treasurer Tech Fund		22	11,881		
KS Foundation Grant		23			
Oil Depletion Fund		23			
County Special Fund		24	407,001		
Health Dept - Family Planning Grant		24	68,879		
Health Dept - Maternal & Child Grant		25	43,493		
Health Dept - PHEP Grant		25	30,200		
Health Dept - WIC Breastfeeding Peer Counselor Grant		26	12,491		
Health Dept - WIC Grant		26	102,387		
Health Dept - State Formula		27	233,085		
Special Bridge Fund		27			
24th District Drug/Alcohol T&D		28	3,135		
E-Filing Project		28	76,917		
Special Stray		29	2,484		
Health Dept - IAP Grant		29	10,845		
TOTAL COUNTY			21,671,901	6,088,348	
County Library		10	44,962	41,853	
Totals		XXXXX	21,716,863	6,130,201	
Budget Summary		30			
Budget Summary2					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

 Nov 1, 2019 Total
 Assessed Valuation

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants

Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavby.com

Attest: 9-23-2019 2019
County Clerk

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

6,089,026
NO

Philip R. Hammeke

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 5,973,214
2. Other tax entity levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 5,973,214

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 63,107	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 4,861,181	
5b. Personal property 2018	- 4,625,983	
5c. Increase in personal property (5a minus 5b)	+ 235,198	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019 :	+ 54,212	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	352,517	
10. Total estimated valuation July 1, 2019	80,679,512	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0044	
12. Percentage adjustment increase (12 times 3)	+ \$ 26,214	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 89,598	
15. Total Percentage Adjustments	\$ 115,812	

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2019 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
18. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:		+	<u> </u>
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
21. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
22. Law enforcement expenses - 2020 budget:		+	<u>2,160,694</u>
Law enforcement expenses - 2019 budget:		-	<u>2,229,308</u>
CPI adjustment	1.50%		<u>33,440</u>
Increased law enforcement expenses in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
23. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
24. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:			
(Do not include building construction or remodeling costs)		+	<u>0</u>
25. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u> 0</u>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
29. Total Computed Tax Levy		<u>6,089,026</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	5,710,624	
2017 Tax Levy (Less Levy for other Governmental Units)	5,973,205	None
2018 Tax Levy (Less Levy for other Governmental Units)	5,853,611	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	5,973,214	None
Average Tax Levy (last three years)	5,933,343	
CPI Adjustment of 0.025	148,334	
Average Tax Levy Adjusted by CPI	6,081,677	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	6,088,348	
Exemption from Election Requirement	No	

Other Tests - Lost Valuation Test**Assessed Valuation Loss**

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		89,598
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		89,598
Exemption from Election Requirement	Yes	

2020

County Library
Pawnee County

Computation to Determine Limit for 2020

	Amount of Levy
1. Tax levy amount in 2019 budget	+ \$ 44,553
2. Debt service levy in 2019 budget	- \$
3. Tax levy excluding debt service	\$ 44,553

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+	34,799	
5. Increase in personal property for 2019:			
5a. Personal property 2019	+	4,663,263	
5b. Personal property 2018	-	4,419,337	
5c. Increase in personal property (5a minus 5b)	+	243,926	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:		49,075	
7. Total valuation adjustment (sum of 4, 5c, and 6)		327,800	
8. Total estimated valuation July 1, 2019		62,203,866	
9. Total valuation less valuation adjustment (8 minus 7)		61,876,066	
10. Factor for increase (7 divided by 9)		0.00530	
11. Amount of increase (10 times 3)	+	\$ 236	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	44,789	
13. Debt Service Levy in this 2020 Budget		0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		44,789	
15. Consumer Price Index for all urban consumers for calendar year 2018		0.025	
16. Consumer Price Index adjustment (3 times 15)	\$	1,114	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	45,903	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

[illegible]

County Treas Motor Vehicle Estimate	453,245
-------------------------------------	---------

County Treas Recreational Vehicle Estimate

County Treas 16/20M Vehicle Estimate	40,785
--------------------------------------	--------

County Treas Commercial Vehicle Tax Estimate

22,443

County Treas Watercraft Tax Estimate

Motor Vehicle Factor

0.07588

Recreational Vehicle Factor 0.00102

16/20M Vehicle Factor 0.00683

Commercial Vehicle Factor 0.00376

Watercraft Factor	0.00034
-------------------	---------

[illegible]

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Pawnee County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	581,210	762,124	1,056,436
Receipts:			
Ad Valorem Tax	2,957,460	3,275,127	xxxxxxxxxxxxxxxx
Delinquent Tax	54,793	35,000	35,000
Motor Vehicle Tax	229,646	242,293	254,887
Recreational Vehicle Tax	3,272	3,116	3,430
16/20M Vehicle Tax		22,029	22,936
Commercial Vehicle Tax		10,978	12,622
Watercraft Tax			1,149
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	9,259	9,000	9,000
In Lieu of Tax			
Parcel Search Fees	4,650	5,000	5,000
Sales Tax/CUT	430,173	400,000	400,000
Licenses, Permits & Fees:			
County Officer Fees	58,567	55,000	55,000
Mortgage Registration Fees	9,350	9,000	9,000
Sheriff Housing Reimbursement	575	500	500
County Attorney Fees	15,875	15,000	15,000
Coroner Fees	835	500	500
Miscellaneous Fees	17,813	15,000	100,000
Reimbursements & Miscellaneous:			
District Expense Reimbursement	84,594	80,000	90,000
Other Current Reimbursements	288,525	225,000	225,000
District Court Receipts & Reimbursement	3,666	3,000	5,000
Topeka Street Building Receipts	22,986	22,000	22,000
Miscellaneous Reimbursements	7,836	5,000	10,000
Fines, Penalties & Interest	50,143	50,000	53,000
Zoning Receipts & Reimbursements	16,356	15,000	15,000
Heritage Trust Fund		3,500	4,000
Health Receipts	40,187		
Health Grant & State Formula	59,304		
Fair Building Receipts	2,750		
Emergency Preparedness Grant			
Emergency Management Grant			
Miscellaneous Grants			
Solid Waste LSH	36,129	37,700	38,957
Solid Waste DOC	8,640	9,425	9,739
Solid Waste C&D	30,823	25,000	23,500
Solid Waste Tires & Miscellaneous	9,959	8,000	6,000
Sheriff Process Fees	7,030	7,000	7,000
Sheriff Finger Print Fees	5,051	5,000	5,000
Sexual Predator Fees		1,500	1,500
Sexual Predator Reimbursement	25,320	50,000	50,000
Concealed Weapons Permit	325	500	500
VIN Receipts/Phone Inmate		5,000	0
Public Transportation Buses	3,287	3,000	3,000
KDADS Atty Reimbursement			
FAS Bridge/High Risk Reimbursement			
Transfer from Auto Administration	46,833	65,000	65,000
Interest on Idle Funds	49,540	44,000	45,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,324	4,000	4,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,595,876	4,766,168	1,607,220
Resources Available:	5,177,086	5,528,292	2,663,656

General

CPA Summary

Pawnee County

2020

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Commissioners			
Personal Services	51,107	55,864	58,000
Contractual	10,293	48,131	10,000
Commodities	1,317	4,077	5,000
Total	62,717	108,072	73,000
County Clerk			
Personal Services	163,377	144,201	180,450
Contractual	37,748	55,804	55,804
Commodities	17,003	9,817	17,000
Total	218,128	209,822	253,254
County Treasurer			
Personal Services	108,905	135,411	143,000
Contractual	41,079	15,150	44,000
Commodities	4,571	4,564	6,000
Total	154,555	155,125	193,000
County Attorney			
Personal Services	199,701	203,695	207,583
Contractual	12,298	15,540	15,671
Commodities	11,614	8,769	16,700
Capital Outlay			
Employee Benefits	62,944	72,000	72,000
Total	286,557	300,004	311,954
Register of Deeds			
Personal Services	86,328	89,989	92,000
Contractual	1,748	1,866	8,500
Commodities	4,150	3,779	5,200
Capital Outlay			
Total	92,226	95,634	105,700
County Appraiser			
Personal Services	136,502	139,232	138,000
Contractual	17,693	17,361	21,020
Commodities			6,150
Capital Outlay			
Total	154,195	156,593	165,170
Law Enforcement			
Personal Services	795,293	756,903	779,610
Contractual	88,034	83,362	90,000
Commodities	20,945	20,595	29,547
Capital Outlay	39,474		
Equipment	47,573	32,001	60,000
Ammunition	2,708	3,897	7,210
Fuel Expense	52,962	53,165	58,058
Vehicle Maintenance	13,207	15,672	15,481
Communication	11,335	12,983	20,600
K-9 Exp/Grant Expense	4,933	4,371	12,725
Inmate Housing (Outside County)	12,119	6,200	7,303
Inmate Medical	16,253	15,573	17,555
Inmate Meals	36,372	58,190	70,337
Inmate Transportation	15,827	23,967	17,314
Juvenile Detention Housing	6,990	7,000	
Enterpol			30,000
Dispatching	114,925	129,051	150,000
Employee Benefits	278,069	320,000	368,000
KCAMP Liability & Auto Insurance		30,000	30,000
Jail PLBC		20,000	17,500
Jail Electric		30,000	27,500
Jail 22 Camera System			25,000
Jail Sally Port Door			15,000
Total	1,557,019	1,622,930	1,848,740
Total - Page 7b	2,525,397	2,648,180	2,950,818

Pawnee County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Custodian			
Personal Services	52,103	57,630	58,780
Contractual	3,118	3,617	5,000
Commodities	1,131	1,944	4,000
Capital Outlay			
Total	56,352	63,191	67,780
District Court			
Contractual	17,962	15,582	18,950
Commodities	4,889	6,060	7,000
Capital Outlay	21,598	2,848	8,200
Total	44,449	24,490	34,150
District Expense			
Contractual	84,088	92,326	98,000
Commodities	5,924	6,673	9,000
Capital Outlay	658	10,127	19,000
Total	90,670	109,126	126,000
Courthouse General			
Personal Services	34,665	38,360	10,000
Contractual	156,146	153,544	160,000
Commodities	21,931	17,272	25,000
Capital Outlay			
Total	212,742	209,176	195,000
County Health			
Personal Services	86,462		
Contractual	16,034	18	
Commodities	19,030		
Capital Outlay			20,000
Preparedness Grant	173		
KHF Breastfeeding Grant	17,434		
Transfer Out - Childcare Licensing Grant			
Transfer Out - Family Planning Grant	26,440	57,404	38,608
Transfer Out - Maternal & Child Grant	14,410	23,220	28,336
Transfer Out - PHEP Grant	5,792	14,775	18,491
Transfer Out - Breastfeeding (KHF) Grant			
Transfer Out - WIC Breastfeeding Peer C	157		
Transfer Out - WIC Grant	13,085		
Transfer Out - State Formula Grant	80,872	19,051	26,488
Transfer Out - Immunization Action Plan Grant			7,415
Total	279,889	114,468	139,338
Camp Pawnee			
Personal Services	10,825	10,485	14,000
Contractual	3,965	3,750	5,000
Commodities	8,042	10,198	6,000
Capital Outlay			10,000
Total	22,832	24,433	35,000
Emergency Management/Zoning			
Personal Services	53,897	56,262	57,018
Contractual	2,341	2,659	3,000
Commodities	2,960	3,422	4,350
Capital Outlay			
Total	59,198	62,343	64,368
Election			
Personal Services	16,450	16,450	18,000
Contractual	40,042	39,077	50,000
Commodities	10,475	10,485	20,000
Capital Outlay			
Total	66,967	66,012	88,000
Total - Page7c	833,099	673,239	749,636

Pawnee County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Solid Waste			
Personal Services	118,956	126,168	130,000
Contractual	166,834	158,702	177,000
Commodities	25,450	23,004	32,000
Capital Outlay			
Total	311,240	307,874	339,000
County Fair Building			
Personal Services	723	708	2,000
Contractual	5,831	6,238	7,460
Commodities	2,097	1,705	1,400
Capital Outlay			
Total	8,651	8,651	10,860
Public Transportation Buses			
Personal Services			
Contractual	524	624	5,000
Commodities	3,030	3,189	8,000
Capital Outlay			
Total	3,554	3,813	13,000
Indigent			
Indigent Adult	31,104	38,055	45,000
Indigent Juvenile	60,960	60,860	75,000
Total	92,064	98,915	120,000
Services to the Elderly			
Contractual			1,400
Burdett Seniors	3,620	3,620	3,620
Welcome Inn	12,200	12,700	12,700
Over 50 Club	1,300	1,300	1,300
Total	17,120	17,620	19,020
Operating Transfers			
To Equipment Reserve			100,000
To Capital Improvement			100,000
Total	0	0	200,000
Non Departmental			
Coroner	8,305	9,000	32,000
Ambulance			
Miscellaneous	48,251	50,000	100,000
Heritage Trust Fund		3,500	4,000
Special Projects	54,505	80,800	300,000
Topeka St Annex	21,583	17,774	20,000
VIN Inspections		5,000	5,000
Sexual Predator	3,679	30,000	30,000
Special Liability	82,331	92,381	100,000
Phone Inmate Fund		2,500	2,500
Lease Purchase (Solid Waste)	95,685	95,021	100,000
Juvenile Supervision Fees		1,000	1,000
Airport Contractual	35,147	45,000	45,000
Total	349,486	431,976	739,500
Total - Page7d	782,115	868,849	1,441,380

Pawnee County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Appropriations			
Conservation District	25,000	25,000	25,000
Extension Council	138,500	140,535	140,535
Economic Development	30,000	30,000	30,000
County Fair	10,000	10,000	10,000
CKLEPG	4,686	4,686	7,486
District Coroner	2,000	2,500	2,000
Mental Health	25,165	25,165	25,165
SDSI	19,000	19,000	20,000
Sunflower Diversified	20,000	20,000	20,000
Great Plains Development			1,670
Other Appropriations			7,700
Economic Projects & Marketing		4,702	30,000
Total	274,351	281,588	319,556
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page7e	274,351	281,588	319,556
Total - Page7b	2,525,397	2,648,180	2,950,818
Total - Page 7c	833,099	673,239	749,636
Total - Page7d	782,115	868,849	1,441,380
Total - Page7e	274,351	281,588	319,556
Total Detail Expenditures**	4,414,962	4,471,856	5,461,390

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Pawnee County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	486,970	367,912	282,000
Receipts:			
Ad Valorem Tax	1,777,478	1,824,045	xxxxxxxxxxxxxxxxxx
Delinquent Tax	35,103	25,000	25,000
Motor Vehicle Tax	147,842	145,464	141,957
Recreational Vehicle Tax	2,083	1,870	1,910
16/20M Vehicle Tax		13,225	12,774
Commercial Vehicle Tax		6,591	7,029
Watercraft Tax			640
Special City & County Highway	334,883	336,000	340,000
County Equalization			
Reimbursements	170,550	100,000	100,000
Receipts	43,069	45,646	55,000
Special Non/Nox Weed	1,769	2,500	2,500
Bridge Reimbursements	6,334		
Noxious Weed Receipts	17,393	12,500	12,500
Noxious Weed Reimbursements	45,152	50,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,581,656	2,562,841	749,310
Resources Available:	3,068,626	2,930,753	1,031,310
Maintenance:			
Personal Service	665,549	698,826	735,000
Contractual	300,654	200,000	200,000
Commodities	1,207,806	1,263,427	1,361,000
Capital Outlay			25,000
Lease Purchase Payments	231,248	261,500	282,978
Bridge			
Contractual	48,661	30,000	30,000
Commodities	112,869	50,000	60,000
Noxious Weed			
Contractual	27,886	35,000	35,000
Commodities	8,242		
Chemicals	73,816	100,000	100,000
Special Non/Nox Weed	23,983	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,700,714	2,648,753	2,838,978
Unencumbered Cash Balance Dec 31	367,912	282,000	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,818,100	2,732,500	2,838,978
Non-Appropriated Balance			85,169
Total Expenditure/Non-Appr Balance			2,924,147
Tax Required			1,892,837
Delinquent Comp Rate: 2.5%			47,321
Amount of 2019 Ad Valorem Tax			1,940,158

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Collections	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,317	32,000	22,486
Receipts:			
Ad Valorem Tax	57,597	70,286	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,200	1,000	1,000
Motor Vehicle Tax	5,076	4,703	5,470
Recreational Vehicle Tax	70	60	74
16/20 M Vehicle Tax		428	492
Commercial Vehicle Tax		213	271
Watercraft Tax			25
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	63,943	76,690	7,332
Resources Available:	89,260	108,690	29,818
Expenditures:			
Personal Services	21,460	25,259	30,000
Contractual	800	1,000	1,000
Capital Outlay		18,642	31,520
Appropriation	35,000	41,303	35,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	57,260	86,204	97,520
Unencumbered Cash Balance Dec 31	32,000	22,486	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	80,000	95,492	97,520
		Non-Appropriated Balance	2,926
		Total Expenditure/Non-Appr Balance	100,446
		Tax Required	70,628
Delinquent Comp Rate:	2.5%		1,766
Amount of 2019 Ad Valorem Tax			72,394

Adopted Budget Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	703,416	563,002	204,675
Receipts:			
Ad Valorem Tax	406,182	189,542	XXXXXXXXXXXXXXXXXX
Delinquent Tax	15,499	14,000	14,000
Motor Vehicle Tax	70,458	32,911	14,751
Recreational Vehicle Tax	975	423	198
16/20 M Vehicle Tax		2,992	1,327
Commercial Vehicle Tax		1,491	730
Watercraft Tax			67
Law Enforcement Reimbursement	278,949	320,000	368,000
County Attorney Reimbursement	62,944	72,000	72,000
Community Corrections Reimbursement	139,664	130,000	130,000
Health Reimbursement	26,774	65,370	46,066
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,001,445	828,729	647,139
Resources Available:	1,704,861	1,391,731	851,814
Expenditures:			
FICA Expense	230,858	243,000	270,000
Work Comp	42,837	40,853	55,000
State Unemployment	1,763	3,532	5,000
KPERS Expense	278,947	285,000	320,000
Health Insurance	587,454	612,916	705,000
Administration		1,755	1,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,141,859	1,187,056	1,356,000
Unencumbered Cash Balance Dec 31	563,002	204,675	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,551,480	1,601,000	1,356,000
		Non-Appropriated Balance	40,680
		Total Expenditure/Non-Appr Balance	1,396,680
		Tax Required	544,866
Delinquent Comp Rate:	2.5%		13,622
Amount of 2019 Ad Valorem Tax			558,488

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Health & Mills	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,219,278	2,697,417	3,179,673
Receipts:			
Ad Valorem Tax	450,660	464,884	xxxxxxxxxxxxxxxx
Delinquent Tax	8,919		
Motor Vehicle Tax	38,203	36,874	36,180
Recreational Vehicle Tax	538	474	487
16/20 M Vehicle Tax		3,353	3,256
Commercial Vehicle Tax		1,671	1,791
Watercraft Tax			163
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	498,320	507,256	41,877
Resources Available:	2,717,598	3,204,673	3,221,550
Expenditures:			
Contractual	20,181	25,000	230,000
Commodities			287,125
Capital Outlay			2,709,314
Special Project			476,804
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	20,181	25,000	3,703,243
Unencumbered Cash Balance Dec 31	2,697,417	3,179,673	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,277,572	3,190,929	3,703,243
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,703,243
Tax Required			481,693
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			481,693

Adopted Budget

County Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,413	787	2,498
Receipts:			
Ad Valorem Tax	42,665	43,662	xxxxxxxxxxxxxxxx
Delinquent Tax	660	400	400
Motor Vehicle Tax	2,183	2,119	2,069
Recreational Vehicle Tax	33	33	31
16/20 M Vehicle Tax		364	373
Commercial Vehicle Tax		95	95
Watercraft Tax			13
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	45,541	46,673	2,981
Resources Available:	46,954	47,460	5,479
Expenditures:			
Larned	45,647	44,442	44,442
Burdett	300	300	300
Garfield	220	220	220
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	46,167	44,962	44,962
Unencumbered Cash Balance Dec 31	787	2,498	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	46,167	44,962	44,962
Non-Appropriated Balance			1,349
Total Expenditure/Non-Appr Balance			46,311
Tax Required			40,832
Delinquent Comp Rate: 2.5%			1,021
Amount of 2019 Ad Valorem Tax			41,853

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Auto Administration	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Motor Vehicle Licenses	51,950	74,000	74,000
Lienholder Fees	763	1,000	1,000
CMV Fee	2,379		
State of Kansas			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	55,092	75,000	75,000
Resources Available:	55,092	75,000	75,000
Expenditures:			
Personal Services	8,259	10,000	10,000
Transfer to General	46,833	65,000	65,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	55,092	75,000	75,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	75,350	75,000	75,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
District Coroner	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	597	217	717
Receipts:			
Out of County Reimbursement		1,000	1,000
Appropriation	2,000	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,000	3,000	3,000
Resources Available:	2,597	3,217	3,717
Expenditures:			
Personal Services	2,380	2,500	3,717
Contractual			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	2,380	2,500	3,717
Unencumbered Cash Balance Dec 31	217	717	0
2018/2019/2020 Budget Authority Amount	5,500	5,097	3,717

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Law Enforcement Forfeiture	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	30,624	47,410	45,236
Receipts:			
Receipts	44,167	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	44,167	40,000	40,000
Resources Available:	74,791	87,410	85,236
Expenditures:			
Commodities	27,381	42,174	85,236
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	27,381	42,174	85,236
Unencumbered Cash Balance Dec 31	47,410	45,236	0
2018/2019/2020 Budget Authority Amount	63,000	88,368	85,236

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Prosecuting Attorney Training	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,383	15,367	17,367
Receipts:			
Fees	3,461	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,461	4,500	4,500
Resources Available:	17,844	19,867	21,867
Expenditures:			
Attorney Training Fees	2,477	2,500	21,867
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,477	2,500	21,867
Unencumbered Cash Balance Dec 31	15,367	17,367	0
2018/2019/2020 Budget Authority Amount	24,500	19,100	21,867

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Alcohol	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	20,208	17,253	6,717
Receipts:			
State of Kansas	2,523	2,500	2,500
Reimbursement	807	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,330	3,000	3,000
Resources Available:	23,538	20,253	9,717
Expenditures:			
Appropriation	6,285	13,536	9,717
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	6,285	13,536	9,717
Unencumbered Cash Balance Dec 31	17,253	6,717	0
2018/2019/2020 Budget Authority Amount	31,000	28,000	9,717

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Equipment Reserve	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,554	2,554	2,554
Receipts:			
Transfer from General			100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	100,000
Resources Available:	2,554	2,554	102,554
Expenditures:			
Capital Outlay			102,554
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	102,554
Unencumbered Cash Balance Dec 31	2,554	2,554	0
2018/2019/2020 Budget Authority Amount	105,239	102,554	102,554

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Courthouse Special	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	221,083	224,214	215,870
Receipts:			
Interest on Idle Funds	3,131	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,131	3,000	3,000
Resources Available:	224,214	227,214	218,870
Expenditures:			
Contractual		11,344	218,870
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	11,344	218,870
Unencumbered Cash Balance Dec 31	224,214	215,870	0
2018/2019/2020 Budget Authority Amount	222,275	226,083	218,870

Adopted Budget

Adopted Budget Capital Improvements	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from General			100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	100,000
Resources Available:	0	0	100,000
Expenditures:			
Capital Outlay			100,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	100,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	100,000	100,000	100,000

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Register of Deeds Technology	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	34,403	30,424	25,724
Receipts:			
Receipts	6,885	7,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,885	7,000	7,000
Resources Available:	41,288	37,424	32,724
Expenditures:			
Contractual	9,684	9,700	30,724
Reimburse General Salaries	1,180	2,000	2,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	10,864	11,700	32,724
Unencumbered Cash Balance Dec 31	30,424	25,724	0
2018/2019/2020 Budget Authority Amount	49,500	45,659	32,724

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Micro Loans	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	19,791	19,791	19,791
Receipts:			
Receipts			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	19,791	19,791	19,791
Expenditures:			
Contractual			19,791
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	19,791
Unencumbered Cash Balance Dec 31	19,791	19,791	0
2018/2019/2020 Budget Authority Amount	24,555	24,391	19,791

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Law Enforcement	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	2,969	5,519
Receipts:			
Receipts	2,969	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,969	3,000	3,000
Resources Available:	2,969	5,969	8,519
Expenditures:			
Other		450	8,519
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	450	8,519
Unencumbered Cash Balance Dec 31	2,969	5,519	0
2018/2019/2020 Budget Authority Amount	72	5,925	8,519

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Prosecutors Trust	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Receipts			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Other			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	55	0	0

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sales Tax 1% for Health	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	3,978,947	4,576,917	5,123,917
Receipts:			
Sales Tax Collections	749,155	700,000	700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	749,155	700,000	700,000
Resources Available:	4,728,102	5,276,917	5,823,917
Expenditures:			
Contractual	13,293	15,000	15,000
Commodities			
Capital Outlay			4,668,917
Appropriation	137,892	138,000	140,000
Special Projects			1,000,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	151,185	153,000	5,823,917
Unencumbered Cash Balance Dec 31	4,576,917	5,123,917	0
2018/2019/2020 Budget Authority Amount	5,118,560	5,702,578	5,823,917

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Citizen's Review Board	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	8,348	10,057	10,319
Receipts:			
State of Kansas	10,944	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	10,944	10,000	10,000
Resources Available:	19,292	20,057	20,319
Expenditures:			
Personal Services	8,845	9,738	20,319
Commodities	390		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	9,235	9,738	20,319
Unencumbered Cash Balance Dec 31	10,057	10,319	0
2018/2019/2020 Budget Authority Amount	20,606	26,387	20,319

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Special Oil Royalty			
Unencumbered Cash Balance Jan 1	55,011	64,426	76,426
Receipts:			
State of Kansas	9,415	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	9,415	12,000	12,000
Resources Available:	64,426	76,426	88,426
Expenditures:			
Contractual			88,426
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	88,426
Unencumbered Cash Balance Dec 31	64,426	76,426	0
2018/2019/2020 Budget Authority Amount	70,774	78,433	88,426

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Adult DOC			
Unencumbered Cash Balance Jan 1	124,665	88,253	75,587
Receipts:			
State of Kansas	213,485	218,108	210,918
Reimbursements & Miscellaneous	9,108	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	222,593	228,108	220,918
Resources Available:	347,258	316,361	296,505
Expenditures:			
Personal Services	155,121	158,223	154,061
Contractual	98,061	76,051	92,032
Commodities	4,221	5,000	8,117
Capital Outlay	1,602	1,500	42,295
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	259,005	240,774	296,505
Unencumbered Cash Balance Dec 31	88,253	75,587	0
2018/2019/2020 Budget Authority Amount	333,559	327,436	296,505

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Juvenile DOC	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	37,771	26,882	25,284
Receipts:			
State of Kansas	207,421	202,707	202,707
Reimbursements & Miscellaneous			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	207,421	202,707	202,707
Resources Available:	245,192	229,589	227,991
Expenditures:			
Personal Services	136,293	136,293	134,730
Contractual	75,864	56,645	73,459
Commodities	4,843	4,570	4,536
Capital Outlay	1,310	6,797	15,266
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	218,310	204,305	227,991
Unencumbered Cash Balance Dec 31	26,882	25,284	0
2018/2019/2020 Budget Authority Amount	228,507	229,007	227,991

Adopted Budget

Pawnee Co Diversion Supervision	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,908	7,545	7,545
Receipts:			
Diversion Fees	5,000	11,000	11,000
Reimbursements & Miscellaneous	6,016		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	11,016	11,000	11,000
Resources Available:	12,924	18,545	18,545
Expenditures:			
Personal Services	3,217	6,557	8,057
Contractual	1,537	2,847	4,071
Commodities	625	960	1,510
Capital Outlay		636	4,907
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	5,379	11,000	18,545
Unencumbered Cash Balance Dec 31	7,545	7,545	0
2018/2019/2020 Budget Authority Amount	7,233	11,000	18,545

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lane Co Diversion Supervision	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Contractual			
Commodities			
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	2,500	0	0

Adopted Budget

Juvenile Separation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,064	5,064	5,064
Receipts:			
Fees			
Reimbursements & Miscellaneous			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	5,064	5,064	5,064
Expenditures:			
Personal Services			
Contractual			5,064
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	5,064
Unencumbered Cash Balance Dec 31	5,064	5,064	0
2018/2019/2020 Budget Authority Amount	11,028	5,064	5,064

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Discretionary	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,109	9,584	9,285
Receipts:			
Fees	7,707	8,663	7,440
Reimbursements & Miscellaneous			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	7,707	8,663	7,440
Resources Available:	12,816	18,247	16,725
Expenditures:			
Personal Services	2,479	5,941	4,919
Contractual	720	2,222	2,021
Commodities	33	799	500
Capital Outlay			9,285
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	3,232	8,962	16,725
Unencumbered Cash Balance Dec 31	9,584	9,285	0
2018/2019/2020 Budget Authority Amount	7,908	8,962	16,725

Adopted Budget

Reinvestment DOC	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	10,319	10,319
Receipts:			
State of Kansas	13,789	14,804	14,171
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	13,789	14,804	14,171
Resources Available:	13,789	25,123	24,490
Expenditures:			
Personal Services	1,548	5,397	5,266
Contractual	1,892	6,577	7,088
Commodities	30	2,830	1,818
Capital Outlay			10,318
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	3,470	14,804	24,490
Unencumbered Cash Balance Dec 31	10,319	10,319	0
2018/2019/2020 Budget Authority Amount	0	14,804	24,490

See Tab A

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget County Clerk Tech Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,820	5,995	8,995
Receipts:			
Fees	2,175	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,175	3,000	3,000
Resources Available:	5,995	8,995	11,995
Expenditures:			
Contractual			11,995
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	11,995
Unencumbered Cash Balance Dec 31	5,995	8,995	0
2018/2019/2020 Budget Authority Amount	8,000	6,767	11,995

Adopted Budget

County Treasurer Tech Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,204	6,131	8,881
Receipts:			
Fees	2,175	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,175	3,000	3,000
Resources Available:	6,379	9,131	11,881
Expenditures:			
Contractual	248	250	11,881
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	248	250	11,881
Unencumbered Cash Balance Dec 31	6,131	8,881	0
2018/2019/2020 Budget Authority Amount	10,884	6,885	11,881

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
KS Foundation Grant	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Grant Expense			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Oil Depletion Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	407,001	0	0
Receipts:			
State of Kansas			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	407,001	0	0
Expenditures:			
To County Special	407,001		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	407,001	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	407,001	0	0

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget County Special Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	407,001	407,001
Receipts:			
From Oil Depletion	407,001		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	407,001	0	0
Resources Available:	407,001	407,001	407,001
Expenditures:			
Capital Outlay			407,001
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	407,001
Unencumbered Cash Balance Dec 31	407,001	407,001	0
2018/2019/2020 Budget Authority Amount	0	407,001	407,001

Adopted Budget

Health Dept - Family Planning Grant	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	14,178	18,178
Receipts:			
Grant	3,648	7,649	8,093
Receipts	2,924	4,000	4,000
Transfer from General	26,440	57,404	38,608
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	33,012	69,053	50,701
Resources Available:	33,012	83,231	68,879
Expenditures:			
Salaries	10,270	34,797	34,998
Employee Benefits	3,911	13,185	13,260
Contractual	4,400	14,271	12,621
Commodities	253	2,800	3,000
Capital Outlay			
Cash Forward (2020 column)			5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	18,834	65,053	68,879
Unencumbered Cash Balance Dec 31	14,178	18,178	0
2018/2019/2020 Budget Authority Amount	59,939	65,053	68,879

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health Dept - Maternal & Child Grant	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	3,432	3,932
Receipts:			
Grant	6,891	13,890	10,725
Receipts	410	500	500
Transfer from General	14,410	23,220	28,336
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	21,711	37,610	39,561
Resources Available:	21,711	41,042	43,493
Expenditures:			
Salaries	14,033	25,237	26,621
Employee Benefits	3,411	6,988	8,367
Contractual	258	3,985	1,905
Commodities	577	900	600
Capital Outlay			
Cash Forward (2020 column)			6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	18,279	37,110	43,493
Unencumbered Cash Balance Dec 31	3,432	3,932	0
2018/2019/2020 Budget Authority Amount	43,941	37,110	43,493

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Health Dept - PHEP Grant	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	42	42
Receipts:			
Grant	4,816	12,292	11,667
Receipts			
Transfer from General	5,792	14,775	18,491
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	10,608	27,067	30,158
Resources Available:	10,608	27,109	30,200
Expenditures:			
Salaries	6,632	17,644	12,878
Employee Benefits	1,797	6,686	1,199
Contractual	2,051	2,737	10,058
Commodities	86		65
Capital Outlay			
Cash Forward (2020 column)			6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	10,566	27,067	30,200
Unencumbered Cash Balance Dec 31	42	42	0
2018/2019/2020 Budget Authority Amount	22,899	27,067	30,200

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health Dept - WIC Breastfeeding Peer C	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	1,119	3,119
Receipts:			
Grant	939	7,372	7,372
Receipts	1,500	2,000	2,000
Transfer from General	1,474		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,913	9,372	9,372
Resources Available:	3,913	10,491	12,491
Expenditures:			
Salaries	2,378	6,181	6,181
Employee Benefits	416	1,191	1,191
Cash Forward (2020 column)			5,119
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,794	7,372	12,491
Unencumbered Cash Balance Dec 31	1,119	3,119	0
2018/2019/2020 Budget Authority Amount	7,137	7,372	12,491

Adopted Budget

Health Dept - WIC Grant	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	21,289	30,289
Receipts:			
Grant	22,969	82,774	63,098
Receipts	6,446	9,000	9,000
Transfer from General	27,085		
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	56,500	91,774	72,098
Resources Available:	56,500	113,063	102,387
Expenditures:			
Salaries	17,479	43,447	43,447
Employee Benefits	6,080	16,462	16,462
Contractual	7,504	18,225	18,225
Commodities	1,331	4,640	4,640
Other	2,817		
Cash Forward (2020 column)			19,613
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	35,211	82,774	102,387
Unencumbered Cash Balance Dec 31	21,289	30,289	0
2018/2019/2020 Budget Authority Amount	83,100	82,774	102,387

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health Dept - State Formula	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	35,097	35,097
Receipts:			
Grant	3,500	7,000	7,000
Receipts	114,997	164,500	164,500
Transfer from General	80,872	19,051	26,488
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	199,369	190,551	197,988
Resources Available:	199,369	225,648	233,085
Expenditures:			
Salaries	46,764	69,123	56,441
Employee Benefits	11,160	24,486	21,306
Contractual	9,105	14,942	18,020
Commodities	97,243	82,000	95,830
Cash Forward (2020 column)			41,488
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	164,272	190,551	233,085
Unencumbered Cash Balance Dec 31	35,097	35,097	0
2018/2019/2020 Budget Authority Amount	164,215	190,551	233,085

See Tab A

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Bridge Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from Road & Bridge			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Personal Services			
Contractual			
Commodities			
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	250,000	250,000	0

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 24th District Drug/Alcohol T&D	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	394	1,135
Receipts:			
Receipts	988	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	988	2,000	2,000
Resources Available:	988	2,394	3,135
Expenditures:			
Contractual	61	102	719
Commodities	533	1,157	2,416
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	594	1,259	3,135
Unencumbered Cash Balance Dec 31	394	1,135	0
2018/2019/2020 Budget Authority Amount	0	0	3,135

See Tab A

See Tab C

Adopted Budget

E-Filing Project	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	24,917	48,917
Receipts:			
State of Kansas	28,910	28,000	28,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	28,910	28,000	28,000
Resources Available:	28,910	52,917	76,917
Expenditures:			
Contractual	3,993	4,000	76,917
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	3,993	4,000	76,917
Unencumbered Cash Balance Dec 31	24,917	48,917	0
2018/2019/2020 Budget Authority Amount	0	24,917	76,917

See Tab A

CPA Summary

Pawnee County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Stray	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	518	1,484
Receipts:			
Receipts	768	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	768	1,000	1,000
Resources Available:	768	1,518	2,484
Expenditures:			
Other	250	34	2,484
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	250	34	2,484
Unencumbered Cash Balance Dec 31	518	1,484	0
2018/2019/2020 Budget Authority Amount	0	0	2,484

See Tab A

See Tab C

Adopted Budget

Health Dept - IAP Grant	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Grant			3,430
Transfer from General			7,415
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	10,845
Resources Available:	0	0	10,845
Expenditures:			
Salaries			5,106
Employee Benefits			1,934
Contractual			250
Commodities			1,555
Cash Forward (2020 column)			2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	10,845
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	10,845

CPA Summary

2020

NOTICE OF BUDGET HEARING

The governing body of

Pawnee County

will meet on September 16, 2019 at 9:00 AM at County Courthouse - Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	4,414,962	39.425	4,471,856	42.290	5,461,390	3,035,615	37.626
Debt Service							
Road & Bridge	2,700,714	23.670	2,648,753	23.553	2,838,978	1,940,158	24.048
Historical Collections	57,260	0.766	86,204	0.908	97,520	72,394	0.897
Employee Benefits	1,141,859	5.356	1,187,056	2.448	1,356,000	558,488	6.922
Health & Mills	20,181	6.000	25,000	6.000	3,703,243	481,693	5.970
Auto Administration	55,092		75,000		75,000		
District Coroner	2,380		2,500		3,717		
Law Enforcement Forfe	27,381		42,174		85,236		
Prosecuting Attorney Tr	2,477		2,500		21,867		
Special Alcohol	6,285		13,536		9,717		
Equipment Reserve					102,554		
Courthouse Special			11,344		218,870		
Capital Improvements					100,000		
Register of Deeds Techn	10,864		11,700		32,724		
Micro Loans					19,791		
Special Law Enforcement			450		8,519		
Special Prosecutors Tru							
Sales Tax 1% for Health	151,185		153,000		5,823,917		
Citizen's Review Board	9,235		9,738		20,319		
Special Oil Royalty					88,426		
Adult DOC	259,005		240,774		296,505		
Juvenile DOC	218,310		204,305		227,991		
Pawnee Co Diversion St	5,379		11,000		18,545		
Lane Co Diversion Sup							
Juvenile Separation					5,064		
Discretionary	3,232		8,962		16,725		
Reinvestment DOC	3,470		14,804		24,490		
County Clerk Tech Fun					11,995		
County Treasurer Tech	248		250		11,881		
KS Foundation Grant							
Oil Depletion Fund	407,001						
County Special Fund					407,001		
Health Dept - Family Pl	18,834		65,053		68,879		
Health Dept - Maternal	18,279		37,110		43,493		
Health Dept - PHEP Gr	10,566		27,067		30,200		
Health Dept - WIC Brea	2,794		7,372		12,491		
Health Dept - WIC Gra	35,211		82,774		102,387		
Health Dept - State For	164,272		190,551		233,085		
Special Bridge Fund							
24th District Drug/Alco	594		1,259		3,135		
E-Filing Project	3,993		4,000		76,917		
Special Stray	250		34		2,484		
Health Dept - IAP Grant					10,845		
Totals	9,751,313	75.217	9,636,126	75.199	21,671,901	6,088,348	75.463
Less: Transfers	0		0		0		
Net Expenditure	9,751,313		9,636,126		21,671,901		
Total Tax Levied	5,853,611		5,973,214		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	77,825,679		79,430,284		80,679,512		

COUNTY LIBRARY FUND

Library	46,167	0.732	44,962	0.733	44,962	41,853	0.673
Total Tax Levied	43,070		44,553		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	58,897,184		60,825,906		62,203,866		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	17,315,000	16,680,000	16,030,000
Lease Pur. Princ.	480,881	431,774	467,355
Total	17,795,881	17,111,774	16,497,355

*Tax rates are expressed in mills

Ruth Searight
Clerk